Previous references.

290-07 1-2

1908.

(LB)

Later references.

File No. 405-06

Serial Nos. 1-4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B. for January 1908

SUBJECT.

Transfer to Dt. Funds of cart tax in the Nagar Union, Shimoga District

---

1. From the Pres^{dt}, Dt. Bd, Shimoga Dt. No 881/138 d 6-4-07
Requests that the cart tax collected in the Nagar Union be ordered to be credited to District Funds.
2. To the same officer No 1051 d 9-5-07. Calls for further information on the above.
3. From the same officer. No 1408 d 12-12-07.
Submits the information called for above
4. To the same officer. No 6608 d 13-1-08
Observes that the continuation of the levy of the old shop tax is illegal and directs that the high rates should be at once reduced to the maximum house tax permissible and informs him that the cart tax cannot be transferred to the District Funds.

G. R. S. 58

G.R.S. 11] 1906.

GENERAL AND REVENUE SECRETARIAT

(LB)

NOTES.

File. No. 405/06

FILE HEADING.

Transfer to Dt Funds of cart tax in the Nagar union Shimoga Dt

From The President of the Dt Board

No. 88||138 Dated 6.4.07 Received 8-4-07

Diary No. 8460 Enclos. 2 Spare Copies. Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests that in the circumstances represented the cart tax collected in the Nagar union be ordered to be credited to Dt funds.

NOTES AND ORDERS.

Nagar is one of the 38 minor municipalities converted into unions from 1st July 1904, from which date the mohatarfa levied on oil mills & carts in them, formerly credited to Munl funds

NOTES—First sheet

GPB—30,000—20-3-06.

Serial No.

para 45 of LB rules flag (S)

is credited to General Revenues the house × tax only levied therein being credited to Dt Funds. The present recommendation is to transfer cart tax from Provincial Funds to Dt Funds. The cart tax collected during 1903-4 in Nagar when it was a minor municipality is about Rs 32.

In the resolution of the Dt Board now submitted in support of the recommendation it is stated that shop tax has not been abolished. When the tax on houses includes tax on shops & warehouses according to rules the levy of a separate shop tax is opposed to rules & to Govt order quoted therein. ~~It is not clear whether this tax which may be called trade tax is being levied in addition to tax on the buildings used for such trade~~

No 4743-51
LB (193-04)-2
d 3-12-04
R

Draft submitted

T S ong
16/4/07

I think the General

LG. File No. L05 of 1906

Serial No.

Question ~~about~~ of the transfer of Mohatarfa revenue ~~to~~ in Unions to District Funds is pending in the Branch. Please put up papers & note -

19/4/07

I.N.S.
8/19/4

There are 2 subjects of the Representative Assembly of 1906 regarding the mohatarfa revenue of villages:

(1) Subject no. 77. Mohatarfa tax to be assigned to Local Funds. mooted by Mr Lingegowda of the Mysore Taluk, the reply of Govt being "Noted"

(2) Subject no. 219 — Mohatarfa of non-municipal villages to be used for the sanitation of those villages. mooted by Messrs Venkata Samaiya and Siddagangappa Chamrajnagar Taluk, the reply of Govt being "... The mohatarfa tax can not be set apart for the purpose". This 2nd subject has been communicated to Presidents

No. 6289-96,
LB 180-06)-1
Dt 11 Jany 07.

[illegible] put up
[illegible] of revenue
[illegible]
[illegible]

JB
26/4.

Put up
RS
27/4/07

Serial No.

for information. So there is no question pending orders of Govt.

Submitted

RS
23/4/07

No. I think some information has been called for from all the Presidents about the Mohatarfa revenue in Unions. This file must be traced & put up.

JB
26/4/07

Explained in person. Draft prepared as per verbal orders is submitted for approval.

RS
2/5/07

Done JB
6/5/07

2 To Pt. Shimoga District Board. 10515/9.5.07 Enquires why the shop tax is continued to be levied in the Union in spite of the orders to the Contrary.

3. From the same officer No. 148 dated 12-12-07 States in reply to Sl. 2 that in the interest of the finances of the Union, 7 ~~houses~~ The Mohatarfa shop tax which was being levied when Nagar was a municipality is continued to be levied only in the case of 7 houses and that these are not subject to the house tax under

Serial No.

the new L. B. Regulation and recommends that the levy may be permitted to continue.

The President reports that the mohatarfa shop tax continues to be levied in the Union since by adopting the rates prescribed under the L. B Regulation the income of the Union would fall short ~~of~~ by Rs 45.

But it is clearly laid down that with the introduction ~~of~~ in Village Unions of a house tax, the mohatarfa shop tax ceases to be leviable ~~and~~.

4743-51/L.B 193-04-2
dated 3.12.04
S R

Y

The authorised maximum rate of house tax under the L. B Regulation is Rs 5 per annum.

The excess levy in the case of each of the seven [illegible] shops is unauthorised and the levy of shop tax in Unions cannot be permitted.

Vide Para 2 of the
letter under disposal

Orders are also solicited on the President's recommendation in his first letter as to crediting the cart-tax collected in the Nagar Union to the Union Funds.

In the Representative assembly of 1907 the Government while stating that mohatarfa of non-municipal

R.P. Sub. No. [illegible] 12-07
Flag [illegible]

villages cannot be assigned to District Funds replied the representation That cart tax in Villages Unions may be made over to the Unions is "noted"

Submitted for orders of the 1st Councillor.

21/12.07

The Cart tax collected in the Unions cannot be made over to District Funds at least for the present & the unauthorized action of the local authorities in levying the Shop tax may at once be put a stop to.

24/12/07

5285
27-12-1907

Case worker will please bring up personally a draft accordingly - [The complaint is not in the levy of a shop tax but in the levy of a house tax at unauthorised rates]

7/1/08

Memo schedule of rates given
Flag Y

Draft submitted

9/1/08

9/1/08

Draft approved

9

Issue

10/1/08

Serial No. 4

To the Same officer No. 6685/13.1.08

Observes that the continuation of the levy of the old Shop tax is illegal and directs the high Rates should be at once reduced to the maximum House tax permissable and informs him that the Cart tax cannot be transferred to the District funds.

No 881/138.

Office of the President of the
District Board, Shimoga District.

Enc 2. D 8460 Dated 6th April 1907.

From 405-06-1

M. Narain Rao Esquire
President, District Board,
Shimoga District.

To

K. S. Chandrasekhara Iyer Esquire B.A.B.L.
Secretary to the Govt of H. H.
the Maharaja of Mysore
Genl and Rev Deptt.

Sir,

In submitting herewith an Extract from the Proceedings of the District Board which met on 4th February 1907 and yadi no 707 received from the President of the Nagar Taluk Board I have the honor to request that under the special circumstances represented, you will be so good as to obtain the sanction of Government for the mohatarfa

4 Feb to
6 Ap
2 mths

cait

[illegible]

1906-07

From M. Narain Rao Esquire
President, District Board,
Shimoga District.

To K.S. Chandrasekhara Iyer Esqre
Secy to the Govt of Mysore
Genl and Rev Depts.

Dated 6th
Despatched
Received
April 1907

General No. 881
No. 138.

Enclosure No. 2

In submitting herewith Extract from the District Board Proceedings dated 4th February 1907, requests to obtain the sanction of Govt to the amount of Cart-tax of the Sagar Union being made over to the District Board for the benefit of the said Union.

cart-tax levied on carts in the Nagar Union benig made over to the District Board for the benefi of this Union.

I have the honor to be
Sir,
your most obedient Servant,

For President, District Board,
Shimoga District.

Proceedings of a meeting of the Shimoga District Board held in the Deputy Commissioner's Office on Monday the 4th February 07.

Present:

: Ex Officio Members :-

M. Narain Rao Esquire Deputy Commissioner and President.
2. Mr Mahamed Raza Assistant Commissioner, Shimoga Division.
3. " Do Assistant Commissioner, Honnalli Division.
4. Mr N. Subba Rao Assistant Commissioner, Sagar Division.
5. Mr Mahamed Raza Treasury Assistant Commr Shimoga District.
6. Mr R. V. Sundaram Iyer Ex: Engineer, Shimoga Division.
7. Mr Mahamed Osman Dist Medical & Sanitary Officer.
8. Mr K. Rangappa Deputy Inspector of Schools Shimoga Dist.

Non Official Members under para 8 clause (D).

Representatives of Taluqs.

9. Mr Nadig Seetharamappa.	Shimoga.
10. Mr Nadig Gopalappa.	Honnalli.
11. Mr A. Narasimha Iyengar.	Sagar.
12. Mr C. Nagappa.	Nagar.
13. Mr T. Devappa.	Shikarpur.
14. Mr Hosahalle Timmappa.	Sorab.

Other representatives under para 8 clause (E).

15. Mr Khazi Syed Mahammed.	Shimoga.
16. Revd Father J. Ponluais.	Shimoga.
17. The Revd A. E. Nightingale.	Shimoga.
18. Mr Marideevara Gurusiddappa.	Honnalli.
19. Mr Veerabasappa.	Shikarpur.
20. Mr T. Bheema Rao.	Shimoga.
21. Mr More Hiriyannappa.	Sagar.
22. Mr Ralethalli Pullappa.	

Absent:

1. Mr Ladi Abdul Karim.	Kumsi Sub Taluq.
2. Mr Hodigere Adivappa.	Channagiri.
3. Mr Agumbe Lakshminarasappa.	Tirthahalli

× × × ×

Read

25. Read yadi from the President of the Nagar Taluk Board forwarding a resolution of the Nagar Union in the matter of Mohatarfa tax on Carts levied in that Union to be given for the benefits of the Union.

Resolution — the Resolution of the Union will be forwarded to Government — It is observed that the Shop tax in this Union has not been abolished as directed in Govt. Pro: No (4743-51) 193-2 L.B. dated 3-12-04 but is levied and credited to the Union, because the tax on houses was found insufficient.

R/

× × ×

(Sd) M Narain Rao
President, Distt Bd
Shimoga Distt,

"Extract"

for President

G.R.S. 26]

File No. 405

Serial No. 06/2

Diary No. of letter replied to 8460

No. 10515

General and Revenue Secretariat
(LB)
, the 190 .

Date of issue 9.5.07

Signed by

9 9.5.07

To
The President of
the Dt Board of
Shimoga

His letter No 881/138 dated 6th April 1907 requesting that the cart tax collected in the Nagar Union may be directed to be credited to the Dt Funds instead of to General Revenues as at present

Has the honor to observe that in the resolution of the Dt

over.

SUBJECT.

7.5.07

8/5

Board, submitted in support of the recommendation it is stated that shop tax has not been abolished in the Nagar union and to request the President to be good enough to obtain & submit the explanation of the officer or officers responsible for the unauthorized levy of shop tax in spite of the ~~the face of clear instructions in~~ rules & standing orders on the subject ~~to the contrary~~ together with his own opinion thereon. A detailed report with records should be submitted, describing ~~regarding~~ the ~~several steps that led to the levy of this tax~~.

2. The President is also requested to submit a statement showing

List of enclosures.

Copied by

Examined by

GENERAL AND REVENUE
SECRETARIAT.

(*Continuation Sheet draft form.*)

the Collection under each item of Mohatarfa revenue in the Nagar union during the years 1904-5 & 1905-6.

By Order

6/5/07
For Secretary

2/5/07

Office of the President of the
District Board, Shimoga Dist.

No 148

Dated 12/13' December 1907

Sue

D 4186
L.B 405-06-3

From
M Naram Rao Esquire
President, District Board
Shimoga District.

To
C.S. Balasundaram Iyer Esq BA
Secretary to the Govt of Mysore
Genl and Rev Departments.

Sir,

With reference to your letter No 10515 dated the 9th May 1907 *re* the levy of Shop tax in the Nagar Union, I have the honor to state that this village which was a minor Municipality was converted into a Union from 1st July 1904 as ordered in Government Notification No 30 Legislative 4-03 dated the 9th September 1903.

In

M 4 14·12·07 1000 [illegible]

1907—08

From M. Narain Rao Esquire
President, District Board,
Shimoga District.

To C. S. Balasundaram Iyer Esq BA
Ag Secy to the Govt of Mysore
Genl and Rev Depts.

Dated 12
Despatched 13 } December 1907
Received

General No. 148
No.

Enclosure No. -

With reference to Secy's letter no 10515 dated 9·5·07, Submits report on the levy of shop tax in the Nagar Union.

In accordance with an order then issued from this Office the Amildar of Nagar prepared and submitted a list of houses to be taxed, in which he also showed the shops assessing them at the rates of Mohatarfa tax current in that village when it was a Municipality. The list received was approved of (vide this Office No 324 dated 24 September 1904 (Copy enclosed). Thereupon, some of the Shop-keepers represented to the President of the Nagar Taluk Board that they had been taxed both for the portion of the house in which their shops were located as well as for the trade carried on in them, and he ordered that the house-tax levied for the

portion

portion of the house in which shops were located should be remitted.

2. It will thus be seen that both the house and the shop taxes have not been levied in the Union but that the rates of house tax on houses in which shops are kept or trade is carried on have exceeded in some cases the limit prescribed in section 20 (2) of the Local Boards Regulation and the rules framed thereunder. The number of such cases is noted in the margin.

at Rupees 6	1
8	1
7	2
10	2
12	1
15	1
20	1

3. It will be seen that only 9 houses are subjected to house-tax at more than the prescribed rates. The present annual income from these houses is 99; and it will be

reduced

reduced to Rs 45. if the prescribed rates are adopted. The present rates have been in existence for a long time and the Union Panchayat are agreeable to their Continuance.

I have the honor to be

Sir,

Your most obedient Servt

For President, District Board,
Shimoga District.

G.R.S. 28]

File No. 40506

Serial No. 4

Diary No. of letter replied to 4186

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 190

Date of issue 13.1.08

Signed by MH

READ—

Letter No 881/138 dated the 6th of April 1907 from the President of the District Board Shimoga stating that the shop tax and the house tax levied in the Nagar Union are not sufficient for the purposes of the union and recommending the transfer of the cart tax collected therein to the District Funds for the benifit of the Union.

Letter No 148 dated the

ORDER THEREON.—No.

over

SUBJECT

GPB—7,000—1-3-07

12th December 1907 from the same officer stating with reference to this office No. 10515 dated the 9th May 1907, that the shop tax which was being levied when Nagar was a municipality is continued to be levied, in the interests of the finances of the Union; ~~only in the case of shops~~ and praying that the levy may be permitted to continue.

Order Thereon. 6685/L.B. 405-06 O/13.1.08.

The President's attention is invited to G.P. No. 4743-51/L.B. 193-04-2 dated the 3rd December 1904 and to Section 20(2) of the Local Boards Regulation No. 2 of 1902 - wherein it is clearly laid down that with the introduction of a House tax in Village Unions, the Mohatarfa or Shop tax ceases to be leviable therein and ~~so~~ he is informed that the levy of the Shop tax is illegal and unauthorised and

R

The continuation of the old shop tax under the designation of House tax, ~~and~~ at rates higher than the max^m prescribed in the L.B.s Regulation is illegal. The higher rates shd be at once reduced to the maximum legally

GENERAL AND REVENUE
SECRETARIAT.

(*Continuation Sheet draft form.*)

permissible —

~~must be discontinued at once.~~

2. The Cart tax collected in the Unions cannot be made over to the District Funds. ~~under the existing financial condition of the State.~~

at all events under present rules —

9/1/08.
For Secretary
9/1/08

To

The President of the District Board Shimoga returning the vernacular correspondence.

Issued
CS
11/1/08